

TO:

2006
Branford, Connecticut
Declaration of Personal Property

Filing Requirement – This declaration must be filed with the Assessor of the town where the personal property is located. Declarations of personal property shall be made annually.

If you no longer own the above noted business or personal property assessed in your name last year, you do not need to complete this declaration. You must, however, return this declaration to the Assessor and provide information related to the name of the new owner of the property or the date your business ceased or to where you moved the business (see Affidavit below). Otherwise, the Assessor must assume that you are still operating the business and still own and have failed to declare your taxable personal property.

AFFIDAVIT OF BUSINESS CLOSING OR MOVE OR SALE OF BUSINESS OR PROPERTY

I _____ of _____ at _____
Business or property owners name Business Name (if applicable) Street location in Branford
With regards to said business or property I do so certify that on _____ Said business or property was (indicate which one by circling):
Date

SOLD TO:

Name

Address

MOVED TO:

City/Town and State to where business or property was moved

Address

TERMINATED:

Attach Bill of Sale or Letter of dissolution to this form and return it with this affidavit to the Assessor's office

The signer is made aware that the penalty for making a false affidavit is a \$500.00 fine or imprisonment for one year or both.

Signature

Print name

Penalty for late filing – Failure to file timely will result in a penalty equal to 25% of the assessment of the personal property. This declaration must be filed or postmarked no later than:

Wednesday, November 1, 2006
Branford Assessor's Office Closes at 4:30 P.M.

Direct questions concerning declaration to the Assessor's Office at:

Phone 203- 488-2039

Hand deliver declaration to:

Town of Branford
Assessor's Office
1019 Main St.
Branford, CT

Mail declaration to:

Town of Branford
Assessor's Office
P.O. Box 150
Branford, CT 06405

Check Off List:

- ☐ Read instructions on page 2
- ☐ Complete appropriate sections
- ☐ Complete exemption applications
- ☐ Sign & date as required on page 8
- ☐ Make a copy for your records
- ☐ Return by November 1, 2006

INSTRUCTIONS

Not all sections are applicable to every business. Please read the following instructions and complete all relevant sections.

Who Should File --

All owners of taxable personal property.

Declaration --

1. **Owners of:**
 - a. **Non-Connecticut registered motor vehicles**
 - b. **Horses, ponies and thoroughbreds**
 - c. **Mobile manufactured home -not assessed as real estate**
2. **Businesses, occupations, farmers, and professionals** need to complete: (Commercial and cost information is not open to public inspection)
 - Lessee's Listing Report (page 4).
 - Disposal, Sale or Transfer of Property Report (page 5)
 - Business Data (page 3).
 - Taxable Property Information (pages 5-7).
 - **Sign the Declaration of Personal Property Affidavit on page 8.**
3. **Lessors** need to complete: (Commercial and cost information is not open to public inspection)
 - Lessor's Listing Report (pages 4)
 - Business Data (page 3).
 - Taxable Property Information (pages 5-7).
 - **Sign the Declaration of Personal Property Affidavit on page 8.**

Filing Requirements --

1. The Personal Property Declaration must be filed annually on or before November 1 (CGS §12-41).
2. A Personal Property Declaration not filed will result in a value determined by the Assessor.
3. Declarations filed with "same as last year" are **INSUFFICIENT** and shall be considered an incomplete declaration.
4. To declare manufacturing machinery and equipment or biotechnology machinery and equipment you must complete the **Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only**. This form is part of the personal property declaration.

Penalty Of 25% is Applied --

1. When no declaration is filed or a declaration is not signed, a 25% penalty is applied to the assessment. [See 2. under Filing Requirements.]
2. When declarations are submitted after November 1 and an extension has **NOT** been granted (see Extensions below) a 25% penalty is applied to the assessment. Returns mailed in must have a postmark of November 1 or before.

3. When an extension is granted (see Extensions below) and the declaration is not filed by the extension deadline, a 25% penalty is applied to the assessment.
4. When omitted property is discovered, the 25% penalty is applied to the difference in the assessed value as determined by the results of the discovery, and the assessment as determined by the originally filed declaration.

Exemptions-

1. On page 7 check the box adjacent to the exemption you are claiming.
2. **Note** that several exemptions require an additional application in order to receive that exemption. Please request the form number noted from the Assessor's Office. (The M-65 [new manufacturing machinery and equipment exemption application] and the **Supplemental Form for Manufacturing & Biotechnology Machinery & Equipment Only** has been inserted in the middle with some declarations.)
3. The extension to file the Personal Property Declaration, if granted, does not apply to all required exemption applications. Check with the Assessor.

Signature Required --

1. The owners shall sign the declaration (page 8).
2. The owner's agent may sign the declaration. In which case the declaration must be duly sworn to or notarized.
3. Corporate officers signing for their corporations must have the returns properly sworn to or notarized; or provide the Assessor with a statement bearing the corporate seal and signed by the corporate secretary setting out the office held by the signer of the declaration and dates office held.

Extension --

The Assessor may grant a filing extension **for good cause** (CGS §12-42). If a request for an extension is needed, you need to contact the Assessor in writing by **November 1**.

Audit --

The Assessor is authorized to audit declarations, within 3 years of the date of the required filing. Substantial penalties are applicable if such an audit reveals property not declared as required by law (CGS §12-53).

**Before Filing
Make Copies of Completed Declaration for Your
Records**

Example of how to complete the tables on pages 5 and 6

How should the following be declared?

June 2004, you bought a desk for \$300 and a chair for \$80. In October 2004 you buy a display rack for \$400. You have a filing cabinet you bought 10 years ago for \$100 that is being used in your business. A friend gave you a used bookcase, in February 2006, which you believe, is worth \$50.

See the table to the right for the answer.

#16 - Furniture, fixtures and equipment			
Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06	50	95%	48
10-1-05	400	90%	360
10-1-04	380	80%	304
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs	100	30%	30
Total	930	Total	742

**Assessor's
Use Only**

#16 | _____

2006 PERSONAL PROPERTY DECLARATION

Commercial and financial information is not open to public inspection.

List or Account #: _____

Assessment date October 1, 2006

Required return date November 1, 2006

Owner's Name: _____

DBA: _____

Location (street & number) _____

BUSINESS DATA

For businesses, occupations, professions, farmers, lessors Answer all questions 1 through 12, writing N/A on lines that are not applicable.

1. Direct questions concerning return to -

2. Location of accounting records -

Name _____

Address _____

City/State/Zip _____

Phone / Fax () / () _____

() / () _____

3. Description of Business _____

4. How many employees work in your facilities in this town only? _____

5. Date your business began in this town? _____

6. How many square feet does your firm occupy at your location(s) in this town? _____ Sq. ft. Own ☐ Lease ☐

7. Type of ownership: ☐ Corporation ☐ Partnership ☐ LLC ☐ Sole proprietor

☐ Other-Describe _____

8. Type of business: ☐ Manufacturer ☐ Wholesale ☐ Service ☐ Profession ☐ Retail/Mercantile ☐ Tradesman ☐ Lessor

☐ Other-Describe _____

IRS Business Activity Code _____

9. In the last 12 months was any of the property included in this declaration located in another Connecticut town for at least 3 months? If yes, identify by specific months, code, cost, and location(s).

Yes No

☐ ☐

10. Are there any other business operations that are operating from your address here in this town? If yes give name and mailing address.

☐ ☐

11. Do you own tangible personal property that is leased or consigned to others in this town? If yes, complete *Lessor's Listing Report* (page 4)

☐ ☐

12. Did you have in your possession on October 1st any borrowed, consigned, stored or rented property? If yes, complete *Lessee's Listing Report* (page 4).

☐ ☐

Notes: _____

LESSOR'S LISTING REPORT Lessor's Name _____

In order to avoid duplication of assessments related to leased personal property the following must be completed by Lessors: (Please note that property under conditional sales agreements must be reported by the lessor.) Computerized filings are acceptable as long as all information is reported in prescribed format.

	Lessee #1	Lessee #2	Lessee #3
Name of Lessee			
Lessee's address			
Physical location of equipment			
Full equipment description			
Is equipment self manufactured?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Acquisition date			
Current commercial list price new			
Has this lease ever been purchased, assumed or assigned?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, specify from whom			
Date of such purchase, etc.			
If original asset cost was changed by this transaction, give details.			
Type of lease	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale	<input type="checkbox"/> Operating <input type="checkbox"/> Capital <input type="checkbox"/> Conditional Sale
Lease Term – Begin and end dates			
Monthly contract rent			
Monthly maintenance costs if included in monthly payment above			
Is equipment declared on either the Lessor's or the Lessee's new manufacturing exemption application?	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> Lessor <input type="checkbox"/> Lessee <input type="checkbox"/>

LESSEE'S LISTING REPORT Lessee's Name _____

Pursuant to Connecticut General Statutes §12-57a all leased, borrowed, consigned, loaned, rented, or stored personal property not owned by you but in your possession as of the assessment date must be included on this form. Failure to declare, in the form and manner as herein prescribed, shall result in the presumption of ownership and subsequent tax liability plus penalties. Property you do not lease that may be in your possession and must be reported includes (but is not limited to) dumpsters, gas/propane tanks, vending machines, water coolers, coffee machines.

- Yes ☐ No ☐ Did you dispose of any leased items that were in your possession on October 1, 2005? If yes, enter a description of the property and the date of disposition in the space to the right. _____
- ☐ ☐ Did you acquire any of the leased items that were in your possession on October 1, 2005? If yes, indicate previous lessor, item(s) and date(s) acquired in the space to the right. _____
- ☐ ☐ Is the cost of any of the equipment listed below declared anywhere else on this declaration? If yes, note year in the 'Year Included' row and list cost in the 'Acquisition Cost' row. _____

	Lease #1	Lease #2	Lease #3
Name of Lessor			
Lessor's address			
Lease Number			
Item description / Model #			
Serial #			
Year of manufacture			
Capital Lease	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lease Term – Beginning/End			
Monthly rent			
Acquisition Cost			
Year Included			

COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

List or Account#: _____

Assessment date October 1, 2006
Required return date November 1, 2006

Owner's Name: _____

DISPOSAL, SALE OR TRANSFER OF PROPERTY REPORT

Disposal, sale or transfer of property – If you disposed of, sold, or transferred a portion of the property included in last year's filing, complete the Detailed Listing Of Disposed Assets Report And Reconciliation Of Fixed Assets on page 6. If you no longer own the business noted on the cover sheet you do not need to complete this declaration. You must, however, return to the Assessor this declaration along with the complete AFFIDAVIT OF BUSINESS CLOSING OR MOVE OF BUSINESS OR SALE OF BUSINESS found in this return.

DETAILED LISTING OF DISPOSED ASSETS COPY AND ATTACH ADDITIONAL SHEETS IF NEEDED

Date Removed	Code #	Description of Item	Date Acquired	Acquisition Cost

TAXABLE PROPERTY INFORMATION

- 1) All data reported should be:
 - a) Actual acquisition costs including any additional charges for transportation and installation by year for each type of property described. These costs, less the standard depreciation as shown on the form will determine the net depreciated value.
 - b) Include all assets that may have been fully depreciated, written off, or charged to expense but are still owned.
- 2) Reports are to be filed on an assessment year basis of October 1. Acquisitions between October 2 and December 31 apply to the new year. (i.e. acquisition made October 30, 2005 is reported in the year ending October 1, 2006).
- 3) Computerized filings are acceptable as long as all information is reported in prescribed format.

9 – Motor Vehicles Unregistered motor vehicles and vehicles garaged in Connecticut but registered in another state

Year	Make	Model	Identification Number	Length	Weight	Purchase \$	Date	Value

#11 – Horses and Ponies

Breed	Registered	Age	Sex	Quality: Breeding/Show/Pleasure/Racing	Value

#14 – Mobile Manufactured Homes if not currently assessed as real estate

Year	Make	Model	Identification Number	Length	Width	Bedrooms	Baths	Value

#12 – Commercial Fishing Apparatus

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#17 – Farm Machinery

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#18 – Farm Tools

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#19 – Mechanics Tools

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

Assessor's Use Only

9 | _____

#11 | _____

#14 | _____

#12 | _____

#17 | _____

#18 | _____

#19 | _____

#10 - Machinery & equipment

To claim this type property complete the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and enter total depreciated value on Summary Sheet page 7 of this Personal Property Declaration.

#13 - Newly acquired mfg. machinery & equipment

To claim this type property complete both the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and the Manufacturing Machinery And Equipment Exemption Claim M-65 and enter total depreciated value on Summary Sheet page 7 of this Personal Property Declaration.

**Assessor's
Use Only**
**#15 a - Manufacturing Machinery/Equipment Eligible For
Tax Relief Under Public Act 06-83**

To claim this type property complete the: Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only and enter total depreciated value on Summary Sheet page 7 of this Personal Property Declaration.

**Code #15 b - Biotechnology Machinery/Equipment Eligible
For Tax Relief Under Public Act 06-83**
#16 - Furniture, fixtures and equipment

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#20 - Electronic data processing equipment

In accordance with Section 168 IRS Codes
Computers Only

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
Prior Yrs		20%	
Total		Total	

To report Codes #10,
#13, and #15 use the
Supplemental Form

#20

#16

**#21a Telecommunication equipment not technologically
advanced**

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#21b Telecommunication equipment technologically advanced

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
Prior Yrs		20%	
Total		Total	

21a and 21b Total

#21

#23 - Expensed Supplies The average is the total amount expended on supplies since October 1, 2005 divided by the number of months in business since October 1, 2005.

Year Ending	Total Expended	# of Months	Average Monthly
10-1-06			

#23

#24a - Other Goods - including leasehold improvements

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#24b - Rental video tapes - Average # of tapes on hand.

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06		95%	
10-1-05		80%	
10-1-04		60%	
10-1-03		40%	
Prior Yrs		20%	
Total		Total	

24a and 24b Total

#24

#22 - Cables, conduits, pipes, etc

Year Ending	Original cost, transportation & installation	% Good	Depreciated Value
10-1-06			
10-1-05			
10-1-04			
10-1-03			
10-1-02			
10-1-01			
10-1-00			
Prior Yrs			
Total		Total	

RECONCILIATION OF FIXED ASSETS

*Complete Detailed Listing of Disposed Assets -page 5

Assets declared 10/1/05 _____
 * Assets disposed since 10/1/05 _____
 Assets added since 10/1/05 _____
 Assets declared 10/1/06 _____
 Expensed equipment last year _____
 Capitalization Threshold _____

#22

Check here if a DPU regulated utility _____

2006 PERSONAL PROPERTY DECLARATION – SUMMARY SHEET

Commercial and financial information is not open to public inspection.

List or Account #: _____

Assessment date October 1, 2006
Required return date November 1, 2006

Owner's Name: _____
DBA: _____
Mailing address: _____
City/State/Zip: _____
Location (street & number) _____

**This Personal Property Declaration must be signed
and delivered by Wednesday, November 1, 2006 to
Branford Assessor
P.O. Box 150
Branford, CT 06405**

Property Code and Description	Net Depreciated Value pages 5 & 6	Code	ASSESSOR'S USE ONLY ASSESSMENTS
#9 Motor Vehicles UNREGISTERED motor vehicles (e.g. campers, RV's, snowmobiles, trailers, trucks, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state, or any such vehicle not registered at all. If you are a farmer eligible for the exemption under Sec. 12-91, list tractors in Code 17.		#9	
#11 Horses And Ponies Describe your horses and ponies. A \$1,000 assessment exemption per animal will be applied. If you are a farmer, the exemption may be 100% provided Form M-28 is filed with and approved by the Assessor.		#11	
#14 Mobile Manufactured Homes if not currently assessed as real estate		#14	
#10 - Machinery & Equipment Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment.		#10	
#12 - Commercial Fishing Apparatus All fishing apparatus exclusively used by a commercial fisherman in his business (e.g., fishing poles, nets, lobster pots, fish finders, etc.). A \$500 value exemption will be applied.		#12	
#13 - Newly acquired manufacturing machinery & equipment Newly acquired manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products.		#13	
#15 - Manufacturing Machinery/Equipment & Biotechnology Machinery/Equipment Eligible for tax relief under Public Act 06-83. Complete the <u>Supplemental Form For Manufacturing And Biotechnology Machinery And Equipment Only</u>		#15	
#16 - Furniture & Fixtures Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.		#16	
#17 - Farm Machinery Farm machinery (e.g., tractors, harrows, bush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.		#17	
#18 - Farming Tools Farm tools, (e.g., hoses, rakes, pitch forks, shovels, hoses, brooms, etc.).		#18	
#19 - Mechanics Tools Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).		#19	
#20 - Electronic Data Processing Equipment Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.		#20	
#21 - Telecommunications Equipment Not for regulated companies filing under CGS 12-80a. Excluding furniture, fixtures, computers. #21a includes cables, conduits, antennae, towers, batteries, generators or any equipment not deemed technologically advanced by the Assessor. #21b includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced by the Assessor.		#21	
#22 - Cables, conduits, pipes, poles, towers, underground mains, wires, turbines, etc., of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g., pumping stations).		#22	
#23 - Expensed Supplies The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, typewriter ribbons, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).		#23	
#24 - Other All Other Goods, Chattels and Effects Any other taxable personal property not previously mentioned or which does not appear to fit into any of the other categories. (e.g. video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements other than realty etc.).		#24	
Total Assessment – all codes #9 through #24	Subtotal >		
#25 – Penalty for failure to file as required by statute – 25% of assessment		#25	
Exemption - Check box adjacent to the exemption you are claiming: <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> I – Mechanic's Tools - \$500 value <input type="checkbox"/> M – Commercial Fishing Apparatus - \$500 value </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> I – Farming Tools - \$500 value <input type="checkbox"/> I – Horses/ponies \$1000 assessment per animal </div>			
All of the following exemptions require a separate application and/or certificate to be filed with the Assessor by November 1			
<input type="checkbox"/> J – Water Pollution or Air Pollution control equipment – Connecticut DEP certificate required – provide copy			
<input type="checkbox"/> I – Farm Machinery \$100,000 value - Exemption application M-28 required annually BY OCTOBER 31st see page 8			
<input type="checkbox"/> G & H – Distressed Municipality/Enterprise Zone/Enterprise Corridor Zone - Exemption application M-55 required annually			
<input type="checkbox"/> N – New Manufacturing Machinery & Equipment - Exemption application M-65 required annually			
<input type="checkbox"/> R – Manufacturing Machinery/Equipment & Biotechnology Machinery/Equipment – Supplement Form required annually			
Total Net Assessment	Assessor's Final Assessment Total >		

DECLARATION OF PERSONAL PROPERTY AFFIDAVIT

THIS FORM MUST BE SIGNED (AND IN SOME CASES WITNESSED) BEFORE IT MAY BE FILED WITH THE ASSESSOR.

AVOID PENALTY - NOTARIZE PERSONAL PROPERTY DECLARATION SIGNED BY AGENT.

OWNER I DO HEREBY declare under penalty of false statement that all sections of this declaration have been completed according to the best of my knowledge, remembrance, and belief; that it is a true statement of all my personal property liable to taxation; and that I have not conveyed or temporarily disposed of any estate for the purpose of evading the laws relating to the assessment and collection of taxes as per Connecticut General Statutes §12-49.

Owner's

Signature _____

Owner's Signature (print owner's name on line below)

Dated _____

Print or type owner's name

CORPORATE OFFICER OR AGENT I DO HEREBY declare under oath that I have been duly appointed agent for the owner of the property listed above and that I have full authority and knowledge sufficient to file a proper declaration for him in accord with the provisions of §12-50 C.G.S.

Agent's

Signature _____

Agent's Signature (print agent's name on line below)

Dated _____

Print or type agent's name

Witness of agent's sworn statement

Subscribed and sworn to before me -

Assessor or staff member, Town Clerk, Justice of the Peace, Notary or Commissioner of Superior Court

Dated _____

M-28 Revised August 98

Approved by Commissioner of Agriculture

FARM MACHINERY, HORSES OR PONIES

This application for exemption on all farm machinery, except motor vehicles as defined in Section 14-1, to the value of \$100,000, ponies or horses which are actually and exclusively used in farming, within the provisions of Section 12-91 of the General Statutes as amended **MUST BE FILED ANNUALLY BY OCTOBER 31ST** with the assessor or board of assessors of the municipality in which the property is located. Failure to file this application within the time limit prescribed shall be considered a waiver of the right to such exemption for the assessment year.

Have you filed, or do you intend to file, any application for exemption as provided under the above statute, in this or any other town or city, as trustee, as an individual farmer, or as a member of a group of farmers, partnership or family corporation, other than under the ownership contained in this application?

YES ☐ NO ☐

Do you derive at least \$15,000 in gross sales, or did you incur at least \$15,000 in expenses related to such farming operation during the previous calendar year?

YES ☐ NO ☐

Are the horses and ponies, and/or farm machinery kept within the State of Connecticut?

YES ☐ NO ☐

If yes, list town(s):

I DO HEREBY declare in accordance with § 12-91 of the Connecticut General Statutes under penalty of perjury that the statements herein made by me are true according to the best of my knowledge and belief.

Date: _____

Signed: (owner(s) or trustee(s))

X

Subscribed and Sworn

to before me: X

Date: _____

My commission expires

Notes:

This Personal Property Declaration must be signed above and delivered to the Branford Assessor or postmarked by Wednesday, November 1, 2006 – a 25% Penalty required for failure to file as required.

**2006 PERSONAL PROPERTY DECLARATION – SUPPLEMENTAL FORM
FOR MACHINERY AND EQUIPMENT USED IN MANUFACTURING AND BIOTECHNOLOGY ONLY**

REQUIREMENTS HAVE CHANGED SINCE LAST YEAR. READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Public Act 06-83 (as amended by Public Act 06-196) institutes a new tax relief program as of October 1, 2006, under which the State of Connecticut pays a portion of the property tax for certain machinery and equipment used in manufacturing and biotechnology (defined below). The portion the State pays for qualified machinery and equipment on the October 1, 2006 Grand List is 20% (a taxpayer pays 80% of the tax). The State's percentage increases by 20% per year (and the taxpayer's portion decreases by 20% per year) until the State's portion of the property tax for qualified machinery and equipment is 100% as of October 1, 2010.

A Supplemental Form must accompany the Personal Property Declaration filed annually in order for a taxpayer to pay less than 100% of the property tax for qualified machinery and equipment, pursuant to Public Act 06-83. The assessor must submit this form to the State of Connecticut's Office of Policy and Management (the State agency that administers this new tax relief program). For purposes of Public Act 06-83, the following definitions are applicable.

Manufacturing means: Manufacturing, processing or fabricating, each of which is further defined in C.G.S. §12-81(72); research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing; the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use or the significant overhauling or rebuilding of other products on a factory basis; measuring or testing or metal finishing; or the production of motion pictures, video and sound recordings.

Biotechnology means: The application of technologies, including recombinant DNA techniques, biochemistry, molecular and cellular biology, genetics and genetic engineering, biological cell fusion techniques, and new bioprocesses, using living organisms, or parts of organisms, to produce or modify products, to improve plants or animals, to develop microorganisms for specific uses, to identify targets for small molecule pharmaceutical development, or to transform biological systems into useful processes and products.

INSTRUCTIONS

IMPORTANT: Read the descriptions of Personal Property Code #10, Code #13 and Code #15 before completing the applicable schedules. To ensure that you receive any appropriate tax relief benefit, you must report the total cost of machinery and equipment (i.e., original cost, excluding sales tax, plus the cost of transportation and installation) under the appropriate category code and/or sub code.

Do not report any machinery and equipment under Code #15 that you do/did not claim for federal income tax purposes. You may report machinery and equipment under Code #15 that you lease from another entity only if you claim/claimed it for federal tax purposes. You must also supply information concerning the lessor's name in the space provided below the appropriate category code.

If you have in your possession machinery and equipment that you use in manufacturing or biotechnology, but that you do not own (i.e., it is leased, borrowed or consigned to you from another entity) and that you do/did not claim for federal tax purposes, the owner of the machinery and equipment must file this Supplemental Form. It is your responsibility to inform the machinery and equipment owner (i.e., the lessor) of this requirement. The owner must also supply information concerning the property user (i.e., the lessee) in the space provided below the appropriate category code.

Complete this form in its entirety. If necessary, make copies to attach additional information. Sign and date the Supplemental Form and return it to the assessor on or before November 1, 2006.

Code # 10:

Use this category to report machinery and equipment not included under Code #13 or Code #15. Include industrial or manufacturing machinery and equipment the owner claims or claimed on a federal income tax return as three-year property (e.g., tools, dies, jigs, patterns, etc.) or ten-year or greater property (i.e., property that has a class life of more than 16 years). Include air and water pollution control equipment, regardless of its class life. (A property tax exemption for this type of equipment is available if the Connecticut Department of Environmental Protection certifies it, but air/water pollution control equipment does not meet the predominant use criteria for exemption under Code #13 or Code #15.) Include all machinery and equipment located in a Distressed Municipality, Enterprise Zone or Enterprise Corridor Zone (regardless of its class life) for which you are filing Form M-55 to claim the property tax exemption under CGS §12-81(60) or (70).

Code # 13:

Use this category to report machinery and equipment, acquired and installed between October 1, 2002 and October 1, 2006, that is predominantly used for manufacturing or biotechnology, or machinery and equipment that is acquired and installed on or after July 1, 2006 and used in connection with recycling (as defined in C.G.S. §22a-260). The owner or lessee of such machinery and equipment must claim it on a federal income tax return as five-year property or seven-year property. To obtain an exemption under C.G.S. §12-81(72) for the October 1, 2006 Grand List, the owner or lessee who claims such property on a federal income tax return must file Form M-65 (Manufacturing Machinery & Equipment Exemption Claim).

Code # 15: a – Manufacturing b - Biotechnology

Use this category to report property eligible for tax relief under Public Act 06-83 (i.e., machinery and equipment acquired in an assessment year ending October 1, 2001 or before only). Eligible property includes machinery and equipment that (i) the owner or lessee claims/claimed as five-year or seven-year property for federal income tax purposes, (ii) is installed and predominantly used for manufacturing or biotechnology, and (iii) for which you are not filing Form M-55 to claim a property tax exemption under C.G.S. §12-81(60) or (70). Do not include machinery and equipment acquired on or before June 30, 2006 and used in connection with recycling, as defined in C.G.S. §22a-260. (Report such property under Code #10.)

Use Code #15a to report machinery and equipment used for manufacturing.

Use Code #15b to report machinery and equipment used for biotechnology.

SUPPLEMENTAL FORM FOR MANUFACTURING AND BIOTECHNOLOGY MACHINERY AND EQUIPMENT ONLY

Company Reporting:

Name: _____
 Address: _____
 City/State/Zip: _____
 D/B/A: _____
 Business activity: _____
 Connecticut State Tax ID No. _____
 Federal Taxpayer ID No. _____

Person to be contacted with questions:

Name/Title: _____
 Address: _____
 City/State/Zip: _____
 Telephone No.: _____
 Product manufactured: _____
 Facility location (street address, town and zip code): _____

Assessor's
Use Only

List # _____
 Town Code _____
 Tax District Name _____

- Read instructions on reverse before entering Total Cost for Codes #10, #13, #15a or #15b
- For each Code, Total Cost means the original cost (excluding sales tax) plus the cost of transportation and installation

#10 - Machinery & equipment Not Eligible For Exemption Under CGS §12-81(72) Or For Tax Relief Public Act 06-83

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-06		95%	
10-1-05		90%	
10-1-04		80%	
10-1-03		70%	
10-1-02		60%	
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

#13 - Newly acquired mfg. machinery & equipment Eligible For CGS §12-81(72) Exemption

Claimant must also file Form M-65 to obtain this exemption

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-06		90%	
10-1-05		80%	
10-1-04		70%	
10-1-03		60%	
10-1-02		50%	
Total		Total	

Code | Assessment

#13 |
#10 |**#15a - Manufacturing Machinery/Equipment** Eligible For Tax Relief Under Public Act 06-83

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-06			
Thru			
Year Ending			
10-1-02			
10-1-01		50%	
10-1-00		40%	
Prior Yrs		30%	
Total		Total	

Code #15b - Biotechnology Machinery/Equipment Eligible For Tax Relief Under Public Act 06-83

Year Ending	Total Cost	% Good	Net Depreciated Value
10-1-06			
Thru			
Year Ending			
10-1-02			
10-1-01		20%	
Prior Yrs		20%	
Total		Total	

Code | Assessment

15a |
15b |

#15 |

Complete if reporting company leases any Code #15 property from another entity and claims it for federal tax purposes. Enter data by category for property leased from each entity.

Year Ending	Code #15a Total Net Value	Code #15b Total Net Value	Name of Property Owner (Lessor)
10-1-01			
10-1-00			
Prior Yrs			
Total			

Complete if reporting company leases any Code #15 property to another entity. Enter data by category for property leased to each entity.

Year Ending	Code #15a Total Net Value	Code #15b Total Net Value	Name of Property User (Lessee)
10-1-01			
10-1-00			
Prior Yrs			
Total			

AFFIDAVIT:

I do hereby declare under penalty of false statement that the information reported above is true and complete to the best of my knowledge, remembrance and belief and that I have authorization from the above-named company to file this Supplemental Form to the Personal Property Declaration.

Print or type name of signer here: _____

Signature _____

Date _____

The Affidavit on the last page of the Personal Property Declaration MUST also be signed and/or witnessed.

MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION CLAIM

Approved for use by the State of Connecticut, Office of Policy and Management - Town/City of _____

This form must be filed on or before November 1, annually, with the municipal Assessor by any person seeking the exemption provided under C.G.S. §12-81(72), as amended, for new and newly acquired manufacturing machinery and equipment acquired after October 1, 2001 and installed in a manufacturing facility. Annual application for this property tax exemption is required. This form is to be filed in the town in which the machinery and equipment is installed.

Manufacturer Information: (Lessor provide Lessee information) Name _____ Business _____ Address _____ City/State/Zip _____		Lessor Information: Name _____ Business Address _____ City/State/Zip _____		Person to be contacted if there are any questions: Name _____ Title _____ Telephone #: _____ Fax #: _____	
Required Identification Numbers Connecticut State Tax I.D. No. _____ Federal Taxpayer I.D. No. _____		Are you currently receiving benefits under CGS, §12-81 (60) OR (70) Distressed Municipality Program? YES <input type="checkbox"/> NO <input type="checkbox"/> Is the machinery and equipment for which you are seeking exempt status depreciable on your books for IRS purposes? If no, on whose books are these assets depreciated? YES <input type="checkbox"/> NO <input type="checkbox"/>			
Property Location (Number, street, and town where machinery and equipment is installed.)					
1 manufacturing, processing or fabricating <input type="checkbox"/>	2 research and development, including experimental or laboratory research and development, design or engineering directly related to manufacturing <input type="checkbox"/>	3 the significant servicing, overhauling or rebuilding of machinery and equipment for industrial use <input type="checkbox"/>	4 the significant overhauling or rebuilding of other products on a factory basis <input type="checkbox"/>	5 measuring or testing <input type="checkbox"/>	
6 metal finishing <input type="checkbox"/>	7 used in the production of motion pictures, video and sound recordings <input type="checkbox"/>	8 used in connection with biotechnology <input type="checkbox"/>	9 used in connection with recycling, as defined in C.G.S. §22a-260, if acquired and installed on or after July 1, 2006 <input type="checkbox"/>		
Described the business activity (in specific terms), which conforms to the above definition of manufacturing, processing, fabricating, measuring or testing or biotechnology, as further defined in C.G.S. §12-81(72); indicate the product manufactured: _____					
New and newly acquired Manufacturing Machinery and Equipment Eligible for Exemption	Total number of items	Original Cost	% Value	Net Depreciated Value	Assessor's Approved Total Cost
Installed between 10/02/01 - 10/01/02 2002 List			50%		
Installed between 10/02/02 - 10/01/03 2003 List			60%		
Installed between 10/02/03 - 10/01/04 2004 List			70%		
Installed between 10/02/04 - 10/01/05 2005 List			80%		
Installed between 10/02/05 - 10/01/06 2006 List			90%		
Total			Total		
Assessment @ 70%					

I hereby certify that I am eligible for the property tax exemption provided under C.G.S. §12-81(72). I further certify that all machinery and equipment listed herein was acquired and installed in the above named manufacturing facility after October 1, 2001, continues to be located there and is predominantly used for a manufacturing purpose. I agree to maintain and make available upon request to the Assessor or the Secretary of the Office of Policy and Management, supporting documentation, including, but not limited to, invoices, bills of sale, and bills of lading pertaining to the machinery and equipment for which I am claiming exempt status. I also understand that the State of Connecticut and the municipality in which such machinery and equipment is installed have a security interest in said property as set forth in said §12-81(72). I do hereby declare under penalty of false statement that the information contained herein is true and complete to the best of my knowledge, remembrance and belief, and that I am authorized to make application for this property tax exemption. I request that the cost information submitted herein be kept confidential.

Failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of C.G.S. §12-81k and upon payment of the late filing fee.

Signature _____

Date Signed _____

2006 Grand List

▪ **Provide IRS Classification.*** Please refer to IRS Code Section 168(e). Do

- Provide IRS Classification; * Please refer to IRS Code Section 168(e). Do Not Provide Class Life
- TERMS:**
- Total cost of acquisition is the price paid for the property, including the value of a "trade-in", plus the cost of transportation and installation. (If changes cannot be included, the cost of such changes cannot be included.)
 - The purchase price for self-constructed machinery and equipment is the unit cost.
 - Date installed for leased property is the beginning date of the lease.
- Inaccurate information may affect qualification for exemption.

Inaccurate information may affect qualification for exemption.

*Property shall be treated as:	If it has a class life (in years) of:
5 year property.....	more than 4 but less than 10
7 year property.....	10 or more but less than 16

C.G.S. §12-81(72) provides that failure to file this form in the manner and form, and within the time limit prescribed, shall constitute a waiver of the right to such exemption for the assessment year, unless an extension of time is allowed under the provisions of §12-81k and upon payment of the late filing fee.